

Exhibit A

05 - 263

Redacted Document



August 24, 2004

Via Email & UPS Next Day Air

Tiros Corporation
C/o Alerion Capital Group
7702 East Doubletree Ranch Road
Suite 350
Scottsdale, Arizona 85258
Attn: James Unruh

Dear Jim:

In accordance with Section 3.3 of the Asset Purchase Agreement dated as of June 25, 2004 by and among SPX Corporation and Tiros Corporation ("the Agreement"), enclosed is the Closing Balance Sheet for the Business at June 25, 2004. This Closing Balance Sheet was prepared in accordance with provisions of Section 3.3(c) of the Agreement.

Based on this Closing Balance Sheet and Section 3.3 of the Agreement, SPX has calculated that the Closing Net Book Value of the Business at March 12, 2004 was \$73,663 less than the Target Net Book Value of \$717,439. As a result, the Purchase Price should be decreased by this amount with settlement in accordance with Section 3.3(c) of the Agreement.

Please transmit the funds to the SPX bank account listed below:

SPX Corporation
C/o Bank of America
231 South LaSalle Street
Chicago, IL 60604 USA

Account Number: [REDACTED] 1760
ABN: [REDACTED] 0039

Please let me know if there is anything I can do to help in this process.

Sincerely,

John Giordano
CFO

CC: Karen McConnell
Fennemore Craig, P.C.
3003 N. Central Avenue, Suite 2600
Phoenix, Arizona 85012